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# Materials on Tax Policy

## Volume I

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Fall 2000

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# Materials

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# Tax Policy – Personal Taxation
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## Class 1: Current Topics in Canadian Tax Policy

**Required Reading:**

"Canadian Tax Policy Issues at the Millennium" in Robin W. Broadway and Harry M. Kitchen, eds., *Canadian Tax Policy* 3rd ed. (Toronto: Canadian Tax Foundation, 1999), pp. 1-50. ..... 1

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## Class 2: Methodologies of Tax Policy

**Required Reading:**

"The Principles of Taxation" in Robin W. Broadway and Harry M. Kitchen, eds., *Canadian Tax Policy* 3rd ed. (Toronto: Canadian Tax Foundation, 1999), pp. 51-88. ..... 72

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John G. Head, "Tax Fairness Principles: A Conceptual, Historical, and Practical Review" in Allan M. Maslove, ed., *Fairness in Taxation: Exploring the Principles*, (Toronto: University of Toronto Press, 1993), pp. 3-62 ..... 113

Marjorie Kornhauser, "Equality, Liberty, and a Fair Income Tax" (1996), 23 *Fordham Urb. L.J.* 607-61. ..... 144

## Classes 3-4: Alternative Tax Bases

**Required Reading:**

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"The Principles of Taxation" in Robin W. Broadway and Harry M. Kitchen, eds., *Canadian Tax Policy* 3rd ed. (Toronto: Canadian Tax Foundation, 1999), pp. 88-102, 484-89. ..... 182

Edward J. McCaffery, "Tax Policy Under a Hybrid Income-Consumption Tax" (1992), 70 *Tex. L. Rev.* 1145-1218. ..... 192

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Class 4

Anne L. Alstott, "The Uneasy Liberal Case Against Income and Wealth Transfer Taxation: A Response to Professor McCaffery" (1996), 51 *Tax L. Rev.* 363-402. ..... 253

Eric Rakowski, "Can Wealth Taxes Be Justified?" (March 2000) UC Berkeley School of Law Public Law and Legal Theory Working Paper No. 20. Forthcoming in Tax L. Rev., Vol. 53(3) ..... [Not in course book]

## Class 5 – Tax Rates

**Required Reading:**

Donna M. Byrne, "Progressive Taxation Revisited" (1995), 37 *Ariz. L. Rev.* 739-88. ..... 275

Joseph Bankman and Thomas Griffith, "Social Welfare and the Rate Structure: A New Look at Progressive Taxation" (1987), 75 *Cal. L. Rev.* 1905-67 ..... 322

Lawrence Zelenak and Kemper Moreland, "Can the Graduated Income Tax Survive Optimal Analysis?" (1999), 53 *Tax L. Rev.* 51-93 ..... 354

## Class 6: The Tax Unit and Income Attribution

**Required Reading:**

Louise B. Dulude, "Taxation of the Spouses: A Comparison of Canadian, American, British, French and Swedish Law" (1985) 23 *Osgoode Hall L.J.* 67-129..... 377

Michael J. McIntyre and Oliver Oldman, "Taxation of the Family in a Comprehensive and Simplified Income Tax" (1977), 90 *Harv. L. Rev.* 1573 at 1573-1607.....409

Lawrence Zelenak, "Marriage and the Income Tax" (1994), 67 *S. Cal. L. Rev.* 339-405.....427